

810-1-1-.02.01 Delegation of Authority by Commissioner to the Assistant Commissioner. **(REPEALED)**

The Commissioner, as head of the Department has delegated authority as follows: To the Assistant Commissioner of the Department to act on behalf of the Commissioner in all matters, and shall perform such duties as are assigned to him by the Commissioner of Revenue. The Assistant Commissioner and the Secretary shall direct day-to-day policies of the Commissioner's office. The Assistant Commissioner shall assume the duties of the office of the Commissioner of Revenue in the Commissioner's absence. The office of Assistant Commissioner falls under the provisions of the State Merit System as provided now or hereafter by Chapter 26 of Title 36 of the Code of Alabama 1975.

Author: **Patricia Toles**, Michael E. Mason, CPA  
Authority: Sections 40-2A-7(a)(5) and 40-2-44, Code of Alabama 1975  
History: Amended: Filed May 13, 1999, effective June 17, 1999.